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Accounting Technician Series

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SERIES DEFINITION

This series includes account maintenance clerical and accounting technician support positions requiring a basic understanding of accounting systems, policies, and procedures in performing or supervising the examination, verification, and maintenance of accounts and accounting data. Also included are positions which perform technical audit functions, develop or install revised accounting procedures, or perform similar quasi-professional accounting work. Positions in this series require a knowledge of existing accounting work. Positions in this series require a knowledge of existing accounting systems, standard accounting codes, classifications, and terminology; an understanding of agency accounting policies, procedures, and requirements; and the ability to apply various accounting methods, forms and techniques, but less than the broad understanding and theoretical knowledge of accounting acquired through professional education and training.

This standard supersedes the classification standard for the Accounting Technician Series, GS-525, published in June, 1968, and the classification standard for the Accounts Maintenance Clerical Series, GS-520, published in February, 1966.

COVERAGE OF SERIES

Positions included in this series perform work which had previously been covered by two separate series, Accounts Maintenance Clerical Series, GS-520, and Accounting Technician Series, GS-525.

The two series had differentiated between accounting clerical and accounting technician work in part, based on the degree of double entry bookkeeping knowledge required. However, the extent of the required knowledge varied for different positions working within a double entry bookkeeping system. It was often difficult to distinguish the work performed by accounting technicians at the lower levels from that performed by accounts maintenance clerks, with respect to the application of double entry accounting principles and techniques required by the positions. Positions in both series involved application of specific instructions and procedures to standardized transactions in a double entry system where the degree of required knowledge of the principles necessary to accomplish the work was difficult to discern and weigh.

In most cases the assignments, especially at the lower levels, shared a common body of knowledge which appeared to be more similar than dissimilar; the differences between positions were more in degree, rather than kind.

In consideration of the merger of the two series, the reclassification of an accounts maintenance clerk position to the new Accounting Technician Series, without change in

grade, does not require a reevaluation of the qualifications of the incumbent against the qualification standard for the Accounting Technician Series.

EXCLUSIONS

1. Positions requiring the application of professional knowledges of accounting principles and theory in the design, development, installation, operation, inspection, or audit of accounting systems; the prescription of accounting requirements; or the analysis and interpretation of accounting data. (See the introduction to the classification standard for the Accounting and Budget Group, GS-500, and also the classification standard for the Accounting Series, GS-510.)
2. Positions which perform accounting clerical or technician work in conjunction with work characteristic of other series in the Accounting and Budget Group, GS-500, when specialized knowledges pertaining to those series represent the paramount qualifications required. (See the Cash Processing Series, GS-530, the Voucher Examining Series, GS-540, the Payroll Series, GS-544, the Military Pay Series, GS-454, the Benefit-Payment Roll Series, GS-547, and the Budget Administration Series, GS-560.)
3. Positions involving maintaining and adjusting inventory accounts, or records of property and supply transactions, when such positions primarily require application of a knowledge of supply procedures. (See the Supply Clerical and Technician Series, GS-2005.)
4. Positions involving the operation of bookkeeping or other types of posting machines in which the machine operation constitutes the primary purpose of the position and the paramount qualification requirement. (See the Bookkeeping Machine Operation Series, GS-354, the Calculating Machine Operation Series, GS-355, and the Electric Accounting Machine Operation Series, GS-359.)
5. Positions requiring the application of a working knowledge of computer languages or processing techniques when the specialized knowledges pertaining to the computer represent the paramount qualifications required. (See the computer related occupational series. GS-330 through GS-335.)

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6. Positions the duties of which are to perform accounting, budget or related clerical work which (a) consists of combinations of work from two or more clerical series in the Accounting and Budget Group when (1) the combination of duties is not specifically included in another series, (2) no one of the types of work is the paramount work of the position, (3) no one of the types of work is the paramount basis for the qualifications required, and (4) no other series is more appropriate on the basis of the relatedness of the

duties, the promotional ladder involved, the nature of the qualifications required, etc.; or (b) is sufficiently different in nature and in qualifications required that it cannot be appropriately classified in another more specifically applicable series in the GS-500 occupational group. (See the General Accounting Clerical and Administrative Series, GS-501.)

TITLES

The title for nonsupervisory positions in grades GS-4 and above is Accounting Technician; the title for nonsupervisory positions below GS-4 is Accounts Maintenance Clerk.

Positions which meet the criteria of the Work Leader Grade-Evaluation Guide for evaluation as leaders should have the titles listed above prefixed by the word Lead.

Positions which meet or exceed the criteria of the Supervisory Grade Evaluation Guide for evaluation as supervisors should have the titles listed above prefixed by the word Supervisory.

OCCUPATIONAL INFORMATION

Maintaining double entry accrual accounting systems requires the use of methods, techniques, and procedures associated with the field of bookkeeping. Bookkeeping is the process of analyzing, classifying, and recording transactions in a planned manner to provide a means of reporting financial operations.

Double entry accrual accounting systems involve a self-balancing set of accounts. Every transaction requires dual entries, designated as debit and credit entries, to provide this self-balancing feature.

Accrual accounting involves special accounts to reflect income in the period in which it is earned, as well as when it is received; and expenses in the period in which they are incurred, as well as the period in which they are paid. This type of accounting requires use of established accounting techniques and adjustments to reflect the effect of the accrual transactions on the permanent accounts.

Commercial bookkeeping principles and practices are modified and supplemented to meet the needs of the Federal Government. The accounting records maintained in the Federal Government are used to evidence the proper discharge of legal accountability for funds or other resources made available to the agencies of the Federal Government. These records provide a basis for reporting to the Congress and to the public both individual program costs and accomplishments and the overall results of the financial operations of the Government.

The kinds of accounts maintained by an agency depend largely upon the kind of activities in which the organization is engaged and the kinds of funds available for the operation of its programs. There are variations in the numbers and nature of accounts maintained by the agencies. However, all of the accounts are established in accordance with basic accounting concepts, principles, and standard practices and many of them are required by law. The accounting and legal requirements impose a pattern in the general structure of accounts, I. e., control accounts, subcontrol accounts, and subsidiary accounts.

The classes of accounts and a varying number of control accounts within these classes are reflected in the general ledger. The type and number of control accounts used depend upon the different types of transactions occurring within the activity and the degree of detail required by management.

An integrated double entry accrual accounting system normally includes the following classes of accounts:

Fixed Assets (reflecting land, buildings, equipment and similar items of long-term value)

Current Assets (reflecting cash, inventories and similar items which are readily convertible to cash)

Accrued Assets (reflecting money or items of value due to the activity) Current Liabilities (reflecting debts, items or services owed to others)

Accrued Liabilities (reflecting money, items or services which the activity is obligated to provide in the future)

Capital Accounts (reflecting the Government's investment and the net worth of the activity)

Current Income Accounts (reflecting monies received)

Accrued Income Accounts (reflecting monies earned but not yet received)

Current Expense Accounts (reflecting expenditures for goods and services)

Accrued Expense Accounts (reflecting expenses which have not yet been paid)

Various budgetary and statistical accounts as required by the agency.

Note: Some accounting systems do not include all of these classes of accounts. Agency accounting policies may limit the classes of accounts at activities (e.g., the agency may not yet maintain its accounts on a full accrual basis, or certain classes of accounts, such as fixed assets or capital accounts, may be maintained at a central point). In other cases, the nature of the activity may not require all of these accounts (e.g., there may be no income-producing programs). Work within accounting systems which do not include all of the classes of accounts is included in this occupation provided the employee is required to understand and apply double entry accounting concepts and techniques involved in maintaining, adjusting, and balancing accounts within the established accounting system.

The control accounts contain summary postings transferred from the books of original entry (i.e., journals or machine registers). Most accounting systems include various special journals for recurring types of transactions (e.g., cash receipts journal).

The control accounts are supported by subsidiary ledgers which reflect and summarize transactions affecting a group of related accounts. A subsidiary ledger may contain all accounts for a particular program, with detail accounts for the different transactions affecting that program; certain types of transactions (e.g., an accounts receivable ledger) with detail accounts by customer; or similar groupings. As required by the number and variety of detail accounts, the subsidiary ledger may be further subdivided into intermediate ledgers which summarize certain categories of detail accounts.

In semi-automated or automated systems, the journals and subsidiary ledgers are replaced by computer print-out records, IBM card decks, etc., but the function remains the same-to sort and aggregate accounting data.

A general accounting system, as the term is used in this standard, involves a separate general ledger and a requirement for separate reports and statements to reflect financial condition and operating results. An accounting office may maintain several accounting systems. For example, operating programs may be accomplished under separate funds with individual general ledgers, balance sheets, and financial reports for each program. In this instance, each is evaluated as a separated system.

In other instances separate ledgers are maintained but account balances are merged into a general ledger reflecting all operations of the activity, with consolidated financial statements and reports. Under these circumstances the accounts for separate programs, organizations, etc., constitute subsidiary accounts within the total accounting system.

A cost accounting system comprises the detail and summary cost accounts required to reflect, on an accrual basis:

- the type and amount of costs incurred;
- the distribution of costs incurred in support of productive work which apply to several units of production: and
- the grouping of all costs applicable to specified units of measurement (e.g., products, operations, projects).

Cost accounts are integrated with general ledger control accounts and are, in actuality, subsidiary ledgers. They are treated as separate accounting systems in this standard because of the variety of accounts involved and the specialized techniques required in distributing, analyzing, and reporting on costs.

Coding expenditure documents by object class, budget project, expense element, etc., and accumulating such expenses by organization function, or other prescribed categories does not constitute a cost accounting system, nor does such work, in itself, require accounting technician knowledge.

Accounting technician functions

Basic functions typically include but are not limited to classifying accounting transactions; maintaining and reconciling accounts; closing accounts and preparing reports and statements; analyzing accounting data; and examining accounts. These functions are briefly described below:

1. Classifying accounting transactions includes:

- verifying the accuracy and completeness of the accounting data:
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- determining the general ledger accounts, journals and subsidiary accounts affected and the debit and credit entries to be made;
 - summarizing transactions having a like effect and preparing control sheets or other posting documents reflecting the entries to be made.

In classifying accounting transactions in automated systems, symbolic codes are used extensively. The codes used on various documents denote the accounts affected by the

transactions, including such items as appropriation, project, expense element, cost center, etc. The complexity of the code used is influenced directly by the number of classifications, subdivisions, and breakdowns in the account structure.

2. Maintaining accounts includes:

- reviewing documents to verify accounting data and necessary entries;
- preparing the required forms to enter data into the computerized system; and
- taking a trial balance.

3. Reconciling accounts includes:

- comparing account balances with related data to assure agreement;
- reviewing records and source documents to identify the sources of discrepancies; and
- determining the entries required to bring the accounts into balance.

4. Closing accounts and preparing balance sheets and financial statements are grouped together since they are normally based on the same worksheets. This function includes:

- determining necessary entries to reflect information not yet recorded;
- closing and balancing the accounts;
- segregating and grouping accounts as they will appear on the balance sheet, profit and loss statement, or other required statements;
- abstracting data reflecting financial condition and operating results, and presenting this data in the form of prescribed statements and reports.

In addition to the balance sheet and overall statements of financial condition and operating results, the accounting system may require a variety of reports and schedules reflecting more detailed information in specified account areas. Some may be relatively simple and taken directly from the accounts (e.g., a listing of accounts receivable outstanding for over 60 days); others may require substantial research and knowledge of relationships between accounts.

5. Analysis of accounting data involves:

- research in current accounts, previous reports, source documents, etc., to develop specified information not readily available from current account balances;
- developing comparative data, ratios, etc., to reflect relationships between specified accounts, different time periods, costs of different operations, or other specified information;
- identifying significant changes in account balances and reviewing transactions to identify the actions which caused the changes; or
- similar work requiring a good knowledge of the information available in various phases of the accounting system, account relationships, and established techniques for compiling and verifying accounting data.

6. Accounts examination includes:

- detailed research to verify the accuracy of accounts and the adequacy of supporting documents;
- preparing worksheets or reports reflecting the examinations made, discrepancies noted, and the corrective entries required to adjust accounts; and also
- reviewing the efficiency of clerical processes and compliance with prescribed procedures; and
- recommending the need for improved coordination, additional training, clarification of procedures, etc., to reduce errors or processing delays.

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Effects of automation

The basic knowledges and responsibilities involved in working within either an automated or a manual accounting system are comparable, and can be evaluated by the same criteria. The nature of the decisions and the extent of the knowledge of accounting transactions required are the primary considerations. The specific form of the documents and the processing procedures used have little effect.

For example, correcting machine rejects or tracing out-of-balance conditions reflected in printouts requires substantially the same knowledges and skills as verifying data or balancing and reconciling accounts in a manual system. The possible sources of error and the breadth of

knowledges of the accounting system required to trace and correct the discrepancies are the significant elements. These can vary considerably within either type of system.

Coding transactions for entry into automated systems requires the same type of analysis and determination of the effect on the accounts as a similar function in a manual system. The number and variety of account entries which the employee is required to determine govern the difficulty of this function. In either type of system it must be determined whether the employee is required to designate entries to all of the accounts required to fully reflect the transaction. The effect on related accounts may be preprogrammed in an automated system or determined at a later stage in a manual system.

GRADING OF POSITIONS

Nonsupervisory positions should be evaluated on a factor-by-factor basis, using one or more of the benchmarks or the Factor Level Descriptions for the Accounting Technician Series, or both. The absence of a benchmark at a particular grade level does not preclude evaluation of a position in that grade; similarly, the absence of a particular factor level in the factor level descriptions in this standard does not preclude the evaluation of a factor in a specific position at that level. (See the introductory material for use of the Factor Evaluation System for more detailed guidelines on the Point Rating Process.)

Supervisory positions are evaluated by reference to the General Schedule Supervisory Guide; work leader positions are evaluated by reference to the Work Leader Grade-Evaluation Guide.

Accounting technician positions involving quasi-professional accounting work do not reflect a common pattern of duties or responsibilities.

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Normally such positions require substantial subject-matter knowledge, such as knowledge of specific agency programs, or knowledge of laws and regulations pertaining to special funds, in addition to a thorough understanding of the established accounting system. The work performed may be quite similar to that performed by professional accountants. However, the analyses, decisions, and recommendations made are based on knowledge of the particular specialized area, rather than on professional knowledge of accounting principles and practices applicable to many situations and programs. In evaluating these positions, refer to the standard for the Accounting Series, GS-510, and consider the differences in knowledge required.

GRADE CONVERSION TABLE

Total points on all evaluation factors are converted to GS grades as follows:

Grade.....	Point Range
GS-1.....	190 - 250
GS-2.....	255 - 450
GS-3.....	455 - 650
GS-4.....	655 - 850
GS-5.....	855 - 1100
GS-6.....	1105 - 1350
GS-7.....	1355 - 1600

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FACTOR LEVEL DESCRIPTIONS

FACTOR I, KNOWLEDGE REQUIRED BY THE POSITION

This factor measures the nature and extent of information or facts which the worker must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts) and the nature and extent of the skills needed to apply those know edges. To be used as a basis for selecting a level under this factor, a knowledge must be required and applied.

The knowledge factor in this occupation is tied closely to the complexity factor; the two factors interact with one another and are not mutually exclusive. The degree or level of knowledge stems from the complexity or breadth of the accounting system. The breadth of the system and the extent of the assignment affect, or are affected by, the scope and variety of transactions and accounts the employee is regularly responsible for or works with. It is important to note that where examples of accounting systems are used at a particular level, they are meant to be illustrative of the kinds of systems which might generate the characteristics which occur at that level. They are not meant to be an all-inclusive illustration of accounting systems found at that level nor are they meant to imply that because an employee works within such a system, he or she is automatically credited with that level of

knowledge. There must be evidence of the employees' responsibilities as they relate to the characteristics illustrated at a particular level. Some levels describe broad assignments within a segment of a system and narrower assignments usually requiring understanding of a total system. It should be recognized therefore, that two employees working within the same accounting system may quite properly be credited with different levels of knowledge.

Level 1-1-50 Points

Knowledge of simple routinized, and repetitive tasks such as sorting and verifying receipt of documents.

Ability to do simple work concerned with recognizing or matching forms containing names, numbers, and codes.

OR

Equivalent knowledge and skills.

Level 1-2-200 Points

A basic knowledge of accounting clerical methods, forms, and techniques, and an ability to grasp relationship between numbers, accounts, and items in accounts.

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A general knowledge of office practices and procedures as they relate to processing or compilation of financial data or records.

An ability to understand and use account code symbols as they relate to the chart of accounts.

OR

Equivalent knowledge and skills.

Level 1-3-350 Points

Knowledge and understanding of established and standardized bookkeeping and accounting procedures and techniques sufficient to handle duties such as classifying accounting transactions and maintaining or reconciling accounts and accounting records in an accounting system or segment of an accounting system covering operations which:

- generate a limited variety of transactions;
- require less than the full range of accounts (some classes of accounts are not required in the system or are maintained by other units or there are few transactions affecting some classes of accounts);
- require few subdivisions of subsidiary accounts or extensive subdivisions in only a few categories (e.g., rather extensive accounts for inventory and sales or similar categories but few detail accounts for other types of transactions).

Illustrations:

- (a) Maintaining a segment of an accounting system including one or more journals or subsidiary ledgers and reconciling the accounts maintained with appropriate control accounts when there are few variations in the transactions handled, limited subdivisions in the accounts and few problems in identifying the proper account classification or in balancing and reconciling the accounts. For example, maintaining an accounts receivable ledger for an installation providing support services such as heating and electrical power, and telephone and guard services to a number of activities on a reimbursable basis; or
- (b) Classifying a group of related transactions which regularly affect a small number of control accounts, e.g., 6 to 10, and a number of subsidiary accounts which must be properly identified, and which include recurring types of adjustments for which procedures are well established. For example, classifying a block of procurement transactions involving adjustments for discounts and partial deliveries. The employee determines the books of original entry, the subsidiary accounts payable, the inventory accounts affected, and prepares block sheets or similar posting media summarizing the effect on the detail accounts and the general ledger control accounts.

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For some positions, a basic knowledge of accounting terminology and account codes related to an automated system, and a basic understanding of the requirements for processing transactions in an automated system consistent with machine requirements such as the acceptable sequencing of actions properly to introduce information into the system, to detect and correct coding and similar errors, and to reintroduce rejected data.

OR

Equivalent knowledge and skills.

Level 1-4-550 Points

Type I - A knowledge of an extensive body of accounting procedures and techniques is required to understand and work with a total accounting system covering operations which:

- involve a number of different programs and thus generate a variety of transactions;
- require use of all or most classes of accounts or if the classes of accounts are restricted, require many control accounts within some classes (cost accounting systems involve a number of summary control accounts including "clearing accounts" used to record costs which are distributed later to other cost accounts and "variance accounts" used to record the differences between actual costs and preestablished standard costs);
- require moderate subdivision in most accounts or extensive subdivisions in a few classes of accounts (e.g., a number of separate control accounts in the income and expense classes, most of which require subsidiary ledger with intermediate summary ledgers and a large number and variety of detail accounts).

The reports and statements generated reflect a number of account relationships and some of the accounts require extensive supporting schedules and analyses to explain changes from previous reporting periods.

Typical assignments include maintaining the general ledger or summary cost accounts, classifying all types of normal transactions and recurring adjustments, or reconciling the accounts when this requires a good knowledge of the total accounting system to trace discrepancies.

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Examples of accounting systems with characteristics that require Type I, Level 1-4, knowledge are:

- an accounting system for a regional office engaged in administrative functions and a small number (e.g., approximately 10) of different commercial programs (e.g., purchase or sale of commercial commodities, sales of services to other agencies, and/or sale or lease of property, etc.). The commercial programs generate a variety of income and expense accounts and diverse accounts receivable and/or payable. Considerable subdivision of accounts is required to reflect the operations of each program. Normally, reports and schedules are prepared for individual programs in addition to consolidated statements for the activity.
- an accounting system for financial operations (e.g., revenue receipts, loans and grants) involving a group of related programs (e. g., 10 to 20). The programs involve variations in requirements and different accounting treatment for similar types of transactions. Administrative and support expenses are accounted for by another unit. The system does

not require all classes of accounts. However, there are a number of control accounts in the assets/liabilities classes and extensive subdivisions of these accounts because of the varied programs and a very large number of detail accounts. Programs of this nature require detailed accounting data and extensive reports and schedules.

- a cost accounting system for a total activity engaged in a service type function (e.g., a hospital, laboratory, training facility) or similar activities which do not involve extensive and diversified material and work-in-process accounts. The system requires accounting for and distributing all or substantially all costs of operations. (Some materials or services may be received at no costs to the activity and recorded in statistical accounts.) There are clearing accounts for recording and distributing overhead costs and direct costs which apply to several programs or projects. There is normally some use of standard costs and variance accounts. The system provides for detailed breakdown of cost data to provide accurate costs by unit of service or product, rather than overall program costs. Extensive cost reports and analyses are required.

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OR

Type II - A knowledge of an extensive body of accounting procedures and techniques required to understand and work with an identifiable segment of an integrated double entry accounting system such as a group of related accounts for a number of different activities (e.g., all financial inventory accounts), or all types of accounts for major organizations, cost centers, or projects, within an accounting system of the type described in Type I, Level 1-5. The employee requires a knowledge of the account relationships within the segment of the accounting system assigned and a general understanding of the relationships with other accounts in the integrated system.

The employee typically classifies varied transactions, maintains, balances and reconciles the accounts, and prepares trial balances or schedules reflecting the status of accounts within the segment.

The employee is generally not responsible for the final reconciliation of account balances with related accounts in other parts of the accounting system or similar responsible functions.

The accounting segments involve:

- extensive subdivision of accounts requiring a number of intermediate summarizing ledgers and a very large number and variety of detail accounts;
- frequent and varied adjustments to the accounts (e.g., financial inventory accounts affected by varied types of inventory gains and losses, multiple price changes, and varying procedures governing credit for returned items); and

- extensive balancing and reconciling of detail and summary accounts within the accounting segment and with related accounts and records maintained in other units.

OR

Equivalent knowledge and skills.

Level 1-5-750 Points

Type I - Knowledge of accounting techniques and procedures sufficient to understand account relationships within an extensive account structure and to process extremely varied transactions occurring in an accounting system covering operations which:

- involve a very large number of organizational units and programs or involve extensive and complex industrial programs which generate a very wide variety of transactions;
- require a number of control accounts within all or almost all of the classes of accounts, or a very large number of summary cost accounts with a variety of clearing accounts and variance accounts for varied categories of standard costs;
- require extensive subdivisions in moot account areas to reflect the diverse operations; and
- require reports and statements reflecting all classes of accounts with extensive supporting schedules and analyses for most accounts.

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The transactions and adjustments handled are normally of a regular and recurring nature in contrast to the more unusual transactions described under Type II, Level 1-5, below.

Examples of accounting systems with characteristics that require Type I, Level 1-5 knowledge are:

- the general fund accounting system for an activity involving a large number (e.g., approximately 100) of subordinate units, tenant activities, or special program areas for which separate detail accounts are maintained. A substantial number of the organizations accounted for are engaged in diverse commercial or industrial-type programs involving substantial inventories and diverse accounts payable and receivable (e.g., program maintenance and repair, development and test, storage and supply involving different categories of equipments). Support services are performed on a reimbursable basis and are relatively large scale because of the number of units serviced. There are a variety of interfund transactions involving a number of appropriations (e.g., approximately 30) and

several revolving funds (e. g., stock funds, working capital funds, industrial funds). There are detailed reports and schedules for separate units or programs in addition to consolidated reports and statements reflecting overall operations and financial condition.

- a central office accounting system including all of the classes of accounts and interoffice control accounts for a number of subordinate offices (e.g., approximately 50). Operations include commercial, financial, or industrial programs in addition to administrative functions. There is a variety of transactions within the interoffice accounts resulting from centralized functions (e.g., certain categories of billings, and payments, procurement, acquisition of fixed assets) which are later charged or credited to subordinate office accounts, and frequent transfer of assets and liabilities among the subordinate offices. Reports and statements cover all classes of accounts and reflect the overall financial condition and operating results of the organization. There are also numerous detailed reports and analyses reflecting and comparing operations of individual office and/or programs.

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- a cost accounting system for a large manufacturing or construction activity engaged in many different projects. The system requires accounting for and distributing substantially all costs of operation, including administrative and support costs. There are extensive and varied work-in-process accounts reflecting a large number of different manufacturing processes, in addition to material and purchased parts inventories. A substantial number of cost centers produce materials or perform work which applies jointly to a number of different products or projects. This requires developing detailed unit or process cost data and distribution of the costs to other cost accounts. A variety of clearing accounts are required for such joint costs and for administrative overhead and support costs. There may also be extensive use of standard costs and variance accounts. Extensive and detailed reports and analyses are required for accurate "pricing" of items produced and for management control operations.

OR

Type II - Knowledge of accounting techniques and procedures sufficient to make difficult and responsible analyses and accounting determinations within a complete accounting system or a major segment of an accounting system as described at Type I, Level 1-4. Typical assignments may involve one or more responsibilities such as:

- analyzing and classifying unusual transactions or special adjustments requiring thorough analysis of the purpose and justification of the action and the determination of the specific entries required to reflect the action in all related accounts. Frequently, the employee has to develop worksheets to prove the accuracy and completeness of the adjusting entries.

- performing accounts examination or unusually difficult reconciliation requiring an analysis of adjustments and corrective entries in the accounts to insure that they were properly documented and reflected in related accounts; a knowledge of processing cycles within the accounting system to trace transactions entered in some but not all related accounts and records; the preparation of worksheets to reflect the source of discrepancies, corrective action required to bring all accounts into agreement, and proving the accuracy of adjusted accounts; and when appropriate, recommend actions to prevent similar discrepancies in the future.
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- preparing statements and reports, schedules, and comparative analyses which require a thorough understanding of account relationships and of techniques for compiling and verifying the accuracy of the required data, computing ratios, or developing other prescribed comparative data and the recognition of significant variances and ability to research, identify and verify the validity of transactions which caused the variances.

OR

Equivalent knowledge and skills.

FACTOR 2 SUPERVISORY CONTROLS

"Supervisory Controls" covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of the completed work. Controls are exercised by the supervisor in the way assignments are made, instructions are given to the employee, priorities and deadlines are set, and objectives and boundaries are defined. Responsibility of the employee depends upon the extent to which the employee is expected to develop the sequence and timing of various aspects of the work, to modify or recommend modification of instructions, and to participate in establishing priorities and defining objectives. The degree of review of completed work depends upon the nature and extent of the review, e. g., close and detailed review of each phase of the assignment; detailed review of the finished assignment; spot-check of finished work for accuracy; or review only for adherence to policy.

Level 2-1-25 Points

For both one-of-a-kind and repetitious tasks the supervisor makes specific assignments that are accompanied by clear, detailed, and specific instructions.

The employee works as instructed and consults with the supervisor as needed on all matters not specifically covered in the original instructions or guidelines.

For all positions the work is closely controlled. For some positions the control is through the structured nature of the work itself; for others it may be controlled by the circumstances in which it is performed. In some situations, the supervisor maintains control through review of the work which may include checking progress or reviewing completed work for accuracy, adequacy, and adherence to instructions and established procedures.

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Level 2-2-125 Points

For all assignments, the supervisor issues general work assignments indicating the purpose and scope of assignments. On difficult or unusual transactions and assignments, or on assignments that are new to the employee, the supervisor provides detailed instructions. These instructions may include, for example, information on accounting methodology and the location and type of written material that may be used as an aid in completing the assignment, and/or the similarities between previous transactions or assignments and the new or difficult assignment.

The employee uses initiative in completing routine assignments in a timely fashion, without detailed instructions, and is responsible for the accuracy of the work such as selecting and applying prescribed balancing and reconciling techniques to prove the accuracy of the accounting actions. The employee refers to the supervisor when encountering any deviations, problems, or unfamiliar situations which are not covered by instructions.

The supervisor assures that finished work and methods used are technically accurate, in compliance with instructions and established procedures, and compatible with the accounting system. The supervisor may review both the end results, as reflected in trial balances and reconciliations with control accounts for example, and the techniques used by the employee in accomplishing the task.

Level 2-3-275 Points

The supervisor provides general guidance and advice and suggests techniques for handling unusual or non-recurring situations which have no clear precedents or which require extensive analysis and evaluation.

An employee at this level is sufficiently informed of the operations affecting the accounts, and the transactions and accounts affected, to proceed with recurring assignments without technical supervisory assistance or instruction. The employee understands what is to be done and how it should be accomplished. The employee plans and carries out the established sequence of steps or techniques for most work assignments and resolves problems and deviations on recurring assignments in accordance with oral or written instructions, policies,

training, or previous exposure to accepted agency accounting practices for handling similar situations.

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The supervisor spot-checks work for technical soundness and conformity to agency policies and requirements through a review of statements and reports or through other control mechanisms built into the system. The techniques used by the employee in accomplishing the assignment generally are not reviewed in detail.

FACTOR 3, GUIDELINES

This factor covers the nature of guidelines and the judgment needed to apply them. Guides used in General Schedule occupations include, for example: desk manuals, established procedures and policies, traditional practices, and reference materials.

Individual jobs in different occupations vary in the specificity applicability and availability of the guidelines for performance of assignments. Consequently, the constraints and judgmental demands placed upon employees also vary. For example, the existence of specific instructions, procedures, and policies may limit the opportunity of the employee to make or recommend decisions or actions. However, in the absence of procedures or under broadly stated objectives, employees in some occupations may use considerable judgment in researching literature and developing new methods.

Level 3-1-25 Points

All of the assignments are covered by specific and detailed accounting manuals, established procedures and other guidelines.

The employee works in strict adherence to the guidelines and must refer to the supervisor when the guides available do not cover the assigned tasks and it appears that deviation from the normal procedures is necessary.

Level 3-2-125 Points

The employee has available a number of guidelines encompassing established procedures and techniques which can be applied to virtually all given assignments.

The similarities among the guides and among the transactions handled, require the employee to use judgment in order to recognize differences in similar situations and to locate and apply the most appropriate procedure or technique in, order to reflect the transaction in the account in an appropriate manner. This may require the identification of the appropriate procedure

from among two or more alternative approaches. The employee may, on an irregular and infrequent basis, make minor deviations to adapt the guidelines to specific problems.

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Level 3-3-275 Points

Established procedural guidelines are available, but due to the variety of tasks or situations encountered they may not be specifically applicable to a particular assignment or task.

The employee must apply a good understanding of accounting procedures and techniques in interpreting the guidelines, determining their applicability to situations not specifically covered, and adapting or deviating from the procedural instructions as necessary and appropriate. This may require developing approaches and detailed work methods to complete the assignment.

FACTOR 4, COMPLEXITY

This factor covers the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

Level 4-1-25 Points

The work performed consists of repetitive tasks.

The transactions involve similar expenditures, charges, and receipts which require a uniform approach in the examination and handling of documents. No difficulty is encountered in deciding action to be taken.

Level 4-2-75 Points

The employee identifies the appropriate account; codes documents for appropriation, project expense elements, etc., in accordance with the chart of accounts and the automated accounting code structure.

Although the transactions, supporting documents, records and accounts vary, the assignments and tasks are usually standardized, subject to the same or similar treatment, and present few problems in identifying discrepancies or necessary adjustments.

Level 4-3-150 Points

The employee's assignment at this level may include one or more of the following (or equivalent) complicating features:

- maintenance and reconciliation of accounts which involve features such as varying types of advanced or deferred payments, or numerous modifications to programs or contracts, or transactions involving multiple funds.

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The reconciliation of the data is complicated by the many possible sources of error, and it may require examining and reconstructing all transactions that have occurred since the affected accounts were established.

- maintenance and reconciliation of accounts which involve various types of standardized transactions which affect a number of different control accounts.

The maintenance and reconciliation requires close analysis of the data and accounting situation as different treatment is often required for similar transactions.

- preparation of statements and reports which require extensive searching to identify, select and convert data which are not always comparable because of differences in accounting classification or treatment, or prior report basis.

Analysis of the data must be made to determine the relevance and usefulness of the information in terms of past and current accounting procedures and the purpose of the statement or report.

Level 4-4-225 Points

A few technicians regularly perform accounts examination or analysis and classification of complex and unusual transactions requiring substantial research and thorough understanding of a wide variety of transactions and accounts; determine and prove the accuracy of adjustment required in clearing accounts and making closing entries; and prepare extensive and detailed standard schedules or comparative analyses.

FACTOR 5, SCOPE AND EFFECT

Scope and Effect covers the relationship between the nature of the work, i.e., the purpose, breadth, and depth of the assignment, and the effect of work products or services both within and outside the organization.

In General Schedule occupations, effect measures such things as whether the work output facilitates the work of others, provides timely services of a personal nature, or impacts on the

adequacy of research conclusions. The concept of effect alone does not provide sufficient information to properly understand and evaluate the impact of the position. The scope of the work completes the picture, allowing consistent evaluations.

Only the effect of properly performed work is to be considered.

Level 5-1-25 Points

A few accounting technician's duties have no immediate effect outside of the work unit, e.g., the employee who records information on the receipt of source documents, verifies completeness of data, codes data to records, and transmits the information to an accounting technician in the unit for action.

Level 5-2-75 Points

The majority of accounting technician's duties fall at this level.

The employees maintain, balance, and reconcile accounts and records, and prepare reports or analyses used directly by other units for projecting, planning, and controlling costs.

Level 5-3-150 Points

A few accounting technician's duties will be found at this level.

The purpose of the work assignments is to treat, analyze, or investigate a variety of conditions, problems, or questions.

The results of the studies and analyses performed, and the reports prepared, affect the design and operation of the accounting system and various operating programs.

FACTOR 6, PERSONAL CONTACTS

This factor includes face-to-face contacts and telephone and radio dialogue with persons not in the supervisory chain. (NOTE: Personal contacts with supervisors are covered under Factor 2, Supervisory Controls.) Levels described under this factor are based on what is required to make the initial contact, the difficulty of communicating with those contacted, and the setting in which the contact takes place (e.g., the degree to which the employee and those contacted recognize their relative roles and authorities).

Above the lowest level, points should be credited under this factor only for contacts which are essential for successful performance of the work and which have a demonstrable impact on the difficulty and responsibility of the work performed.

The relationship of Factors 6 and 7 presumes that the same contacts will be evaluated for both factors. Therefore, use the personal contacts which serve as the basis for the level selected for Factor 7 as the basis for selecting a level for Factor 6.

Level 6-1-10 Points

The regular and recurring contacts are with accounting personnel within the immediate organization, office, project, work unit and in related or support units.

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Level 6-2-25 Points

The regular and recurring contacts are with employees in the same agency, outside the immediate organization, engaged in a variety of different functions, missions, or kinds of work; or, the contacts are with accounting, budget, or operating personnel of other agencies, or with members of the general public, e. g., supply, accounting, or financial personnel of vendors, contractors, or manufacturers.

FACTOR 7, PURPOSE OF CONTACTS

In General Schedule occupations, purpose of personal contacts ranges from factual exchanges of information to situations involving significant or controversial issues and differing viewpoints, goals, or objectives. The personal contacts which serve as the basis for the level selected for this factor must be the same as the contacts which are the basis for the level selected for Factor 6.

Level 7-1-20 Points

The purpose is to obtain, clarify, or provide information on the status of allotments, requirements for processing obligations, etc.

Level 7-2-50 Points

The purpose is to resolve differences in costs when price exceeds figures on original procurement document; or to resolve operating problems concerned with format and timely receipt of data processing documents and reports, or to coordinate work flow between units in the accounting, budget, and finance offices or sections.

FACTOR 8, PHYSICAL DEMANDS

The "Physical Demands" factor covers the requirements and physical demands placed on the employee by the work assignment. This includes physical characteristics and abilities (e.g., specific agility and dexterity requirements) and the physical exertion involved in the work (e.g., climbing, lifting, pushing, balancing, stooping, kneeling, crouching, crawling, or reaching). To some extent the frequency or intensity of physical exertion must also be

considered, e.g., a job requiring prolonged standing involves more physical exertion than a job requiring intermittent standing.

Level 8-1-5 Points

The work is primarily sedentary with some carrying of computer reports, boxes, and ledgers.

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FACTOR 9, WORK ENVIRONMENT

The "Work Environment" factor considers the risks and discomforts that may be imposed upon employees by various physical surroundings or job situations. Although the use of safety precautions can practically eliminate a certain danger or discomfort, such situations typically require additional knowledge in terms of safety regulations and techniques.

Level 9-1-5 Points

The work is usually performed in an office setting.

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OPM BENCHMARK DESCRIPTIONS

ACCOUNTS MAINTENANCE CLERK, GS-0525-3, BMK #1

Duties

Performs duties pertaining to the maintenance of appropriation accounting records for travel and transportation funds.

- Reviews accounting documents pertaining to transportation requests for individual travel, and purchase orders for group travel.
- Examines disbursement and collection vouchers to ensure they have necessary approvals and that the data are arithmetically correct. Corrects clerical errors.
- Reviews funding previously committed, by account and appropriation and ensures that the amount of the travel order or purchase request will not cause an over-obligation, and that the correct account and appropriation are cited. Refers discrepancies to higher level accounting personnel for assistance.
- Posts accounting information to data transaction sheets to reflect -correct accounting classification and utilization of funds in accordance with detailed specific guidelines.

Factor 1. Knowledge Required by the Position - Level 1-2-200 Points

- A knowledge of procedures used in processing accounting data related to individual and group travel.
- A knowledge of accounting transaction documents.
- Ability to understand relationships between numbers and accounts.
- An ability to understand, and utilize the account code structure for machine processing of transactions.

Factor 2, Supervisory Controls - Level 2-2-125 Points

The supervisor provides guidance on new procedures and regulations. The employee is expected to perform the routine assignments independently. The work is spot checked to ensure compliance with procedures.

Factor 3. Guidelines - Level 3-1-25 Points

The work is carried out in accordance with detailed procedures and methods which are applicable to virtually all transactions handled. Any situation which may require a deviation from the normal procedures are referred to the supervisor.

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Factor 4. Complexity - Level 4-2-75 Points

Examines, verifies, and checks completeness of a variety of travel and transportation transactions; classifies to proper account and assigns proper machine codes to transactions. Care must be exercised to assure that related documents are assigned to the proper account.

Factor 5, Scope and Effect - Level 5-1-25 Points

The flow of the work in the unit and the overall assistance provided by the higher level accounting personnel generally restrict the employed's work efforts to the immediate unit.

Factor 6, Personal Contacts - Level 6-1-10 Points

Contacts are with employees within the immediate office.

Factor 7, Purpose of Contacts-Level 7-1-20 Points

The purpose of the contacts is to clarify information previously reported by other units and offices.

Factor 8, Physical Demands - Level 8-1-5 Points.

Sedentary work.

Factor 9, Work Environment - Level 9-1-5 Points

The work is performed in an office setting.

TOTAL POINTS 490

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ACCOUNTS MAINTENANCE CLERK, GS-0525-3, BMK #2**Duties**

Records job order establishments and completions, prepares and updates assigned cost accounting reports, and maintains a file and record system for job orders and cost data.

- Maintains a listing by aircraft, aircraft engine and missile programs of new direct job order establishments and job order completion, and provides a listing semi-weekly to appropriate shops as an interim guide. Forwards the job order establishment/completion record to the comptroller's office for input into the automated system.
- Manually updates the weekly computer generated current job order number report from the lists of new and completed job orders. Compares the current listing with that of the previous week, and transfers write-in job numbers and information on completed job numbers to the current listing.
- Screens liquidation variance report weekly, or as cycled, and determines superseding direct or indirect job number to be credited or debited and the off-setting indirect variance job order number. Prepares a variance cost-adjustment for processing. Periodically prepares adjustment transactions for canceled documents in the material commitment system.
- Maintains active job order file, files of adjustment transactions initiated by the Accounting Branch, and files of computer-generated listings, including job status (open and closed),

workload, material (daily and weekly), and labor and material error listings. Responsible for related logging, local distribution, and disposal of overage listings. Removes files requested by local users and follows-up to ensure timely return.

Factor 1. Knowledge Required by the Position - Level 1-2-200 Points

- Knowledge of the basic job order system utilized for cost accounting purposes, including structure of job order numbers by program and sub-program and machine codes for the job orders.
- Knowledge of accounting procedures and nomenclature associated with accounting reports to properly update, correct and distribute various cost accounting reports.

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- Knowledge of established filing systems in order to maintain files in appropriate program order, e.g., aircraft, aircraft engine, missile and other support programs, etc.

Factor 2, Supervisory Controls - Level 2-2-125 Points

The supervisor assigns certain continuing duties to the employee and provides specific instructions for any new or unfamiliar tasks, particularly tasks involved in setting up new procedures or revising established procedures for accomplishing the work.

As most of the work is recurring, the employee independently performs daily tasks following established procedures; consults with the supervisor when problems arise.

Most work is spot-checked at random for accuracy and compliance with established procedures; transaction adjustments are normally reviewed by the supervisor.

Factor 3, Guidelines - Level 3-1-25 Points

The employee follows fixed procedures and methods on routine assignments and specific instructions on new assignments. Most procedures are such that they are readily committed to memory. Deviations from established procedures must be referred to the supervisor.

Factor 4, Complexity - Level 4-2-75 Points

The employee determines superseding direct or indirect job numbers to be credited/debited on the liquidation variance report and the off-setting indirect variance job order number, and initiates a variance cost adjustment. While the transactions and documents vary, the tasks are, standardized and involve choices among easily recognizable situations, which are subject to similar treatment.

Factor 5, Scope and Effect - Level 5-2-75 Points

The work performed is instrumental in keeping many users outside of the immediate unit regularly provided with current and necessary information, and in ensuring that material charges are costed to the correct account.

Factor 6, Personal Contacts - Level 6-2-25 Points

On a recurring basis, the contacts are made with members of diverse organizations of the immediate activity and of the servicing accounting and data processing organizations outside of the activity who are engaged in a variety of functions, programs, and kinds of work.

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Factor 7, Purpose of Contacts - Level 7-1-20 Points

The purpose of most contacts are for such purposes as obtaining information necessary to correct erroneous job order charges, and verifying or providing further information concerning data furnished to using organizations. In addition, the employee provides service to file users and follow-up with borrower to ensure prompt return.

Factor 8, Physical Demands - Level 8-1-5 Points

Most of the work is sedentary with some physical activity limited to such things as binding of file copies of machined listings, etc.

Factor 9, Work Environment - Level 9-1-5 Points

The work is performed in an office setting.

TOTAL POINTS 555

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ACCOUNTS MAINTENANCE CLERK, GS-0525-4, BMK #1**Duties**

Maintains appropriation accounting records for travel and transportation funds of base organizations and tenant activities.

- Receives and processes a varied number of accounting documents pertaining to transportation requests for individual travel, transportation contracts or purchase orders for group travel and movement of household goods and equipment.
- Examines accounting documents and ensures that each has appropriate approvals, data are arithmetically correct and proper appropriations are cited.
- Verifies availability of funds by account and obligates necessary dollar amount. Contacts budget office for approval of additional funds if necessary. If incorrect or questionable data are noted contacts requesting unit to clarify accounting details or to secure amendments to documents.
- Posts travel advances, claims and similar actions to appropriate journals; identifies appropriate accounts, assigns proper accounting code to transactions, prepares data transaction sheet and forwards to the data entry section for machine posting.
- Reviews daily and monthly computer print-outs and reconciles with manually maintained journals and supporting documentation detect and correct erroneous postings. Prepares documents to adjust accounting classification, and other necessary accounting data and records.
- Performs monthly reconciliation of outstanding travel documents, unliquidated obligations and allotment ledger account balances. Researches transaction and document history files for information necessary to initiate adjustments, as required. Prepares necessary documents to effect adjustment.

Factor 1, Knowledge Required by the Position - Level 1-3-350 Points

- Knowledge of bookkeeping and accounting methods and techniques for verifying, obligating, and reconciling a variety of transactions in the travel accounts of a general ledger.
 - Knowledge of various accounting transactions, codes and terminology.
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- Knowledge of types of appropriations and allotments for individual and group travel and bulk movement of household goods and equipment.
 - Knowledge of the agency travel accounting structure and automated system of ledgers and reports.

Factor 2, Supervisory Controls - Level 2-2-125 Points

Supervisor discusses changes in regulations, procedures and accounting requirements. The employee works independently on recurring assignments and is expected to resolve routine problems with the concerned units. The supervisor spot checks completed work for compliance with established procedures.

Factor 3, Guidelines - Level 3-2-125 Points

The guidelines consist of regulations, agency accounting manuals and local procedures and directives. Judgment must be exercised in selecting appropriate procedures for application to the specific accounting transaction.

Factor 4, Complexity - Level 4-2-75 Points

The employee maintains accounting records related to travel of employees and movement of goods. Verifies validity of documents, obligation authorities, fund status and balance and the accounts used. While there are a large number of transactions handled, they are usually of a recurring nature.

Factor 5, Scope and Effect - Level 5-2-75 Points

The accuracy of the information handled affects other sections and units in the reconciliation and balancing of the general ledger and the control of obligations and expenditures.

Factor 6, Personal Contacts - Level 6-2-25 Points

Contacts are with accounting personnel in operating units outside of the immediate office.

Factor 7, Purpose of Contacts - Level 7-1-20 Points

Contacts are made to verify or correct accounting information or to determine the reasons for outstanding unliquidated obligations.

Factor 8, Physical Demands - Level 8-1-5 Points

Sedentary work.

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Factor 9, Work Environment - Level 9-1-5 Points

The work is performed in an office setting.

TOTAL POINTS 805

ACCOUNTS MAINTENANCE CLERK, GS-0525-4, BMK #2**Duties**

Performs a variety of duties in connection with the processing of expenditure and collection vouchers, and associated documents, remitted by field activities.

- Maintains registers for the internal control and coordination of EAM processing of all accounting transactions.
- Receives and reviews a variety of voucher payment cards, invoices and daily expenditure lists; cross-checks information on register number, transaction number, contract identifier, appropriation, authorizing activity and dollar value.
- Reconciles total number of transactions and dollar amounts on individual voucher cards and transactions with daily machine listings forwarded by regional finance center. Forwards cards and transmittal sheets to data processing for application to various contracts and accounts.
- Reconciles monthly register printouts with individual accounting transaction listings received from various finance centers and field support activities.
- Reviews lists of transactions rejected by the automated system; determines reasons for rejections; prepares necessary correcting material, or refers problem to higher level technicians.
- Initiates, codes, and processes accounting adjustments to transfer charges and achieve proper accounting effect on erroneously coded transactions.
- Reviews, classifies, and records disbursement documents, progress payments, discounts, and credit obligations in the subsidiary ledgers.
- Maintains manual records in support of various program accounts for expenditure payments, contract modifications, and adjusted account balances.
- Maintains liaison with stock control and purchasing units in daily processing of disbursement document transactions.
- Prepares routine correspondence to finance centers, field activities, and other agencies on questionable or conflicting data.

Factor 1, Knowledge Required by the Position - Level 1-3-350 Points

- Knowledge of bookkeeping and accounting methods, forms, and techniques sufficient to classify and maintain a variety of expenditure and collection accounts in subsidiary ledgers and registers.
- A knowledge and understanding of accounting terminology, the chart of accounts, and the account code structure.
- A knowledge of the characteristics and use of source documents and associated accounting data, and their relationship to specific accounts in order to research and correct rejected information.
- A knowledge of contract terminology relating to financial transactions.

Factor 2, Supervisory Controls - Level 2-2-125 Points

The supervisor provides instructions on new or revised accounting directives and assists the employee in handling unusual or novel problems.

The employee carries out routine assignments with a minimum of supervision and is responsible for applying appropriate reconciliation techniques to assure accuracy of data.

The supervisor checks the reports and machine listings processed by the employee to ensure compliance with procedures and directives.

Factor 3, Guidelines - Level 3-2-125 Points

The employee carries out assignments in accordance with a variety of local instructions and agency rules, regulations, and techniques. Uses judgment in determining causes of errors and making adjustments and corrections. In cases requiring significant interpretation or deviation from established procedures, the employee consults with the supervisor.

Factor 4, Complexity - Level 4-2-75 Points

Accounting documents such as payment cards, public vouchers and invoices must be checked for agreement of register number, contract items, appropriation, and dollar amounts. The transactions vary but the tasks associated with each transaction are standardized.

Discrepancies involving partial payments, refunds, and contract amendments must be traced, but there is normally no significant difficulty in identifying adjustments necessitated by the discrepancies.

Factor 5, Scope and Effect - Level 5-2-75 Points

The employee initially screens data from the field activities and finance centers before it is entered into the accounting system; the work product affects the accuracy, timely processing, and usage of the accounting data by other units.

Factor 6, Personal Contacts - Level 6-2-25 Points

Daily contacts are made with personnel in the stock control and purchasing departments.

Factor 7, Purpose of Contacts - Level 7-1-20 Points

The purpose of the contacts is to clarify data or find missing information.

Factor 8, Physical Demands - Level 8-1-5 Points

Sedentary work.

Factor 9, Work Environment - Level 9-1-5 Points

The work is performed in an office setting.

TOTAL POINTS 805

ACCOUNTS MAINTENANCE CLERK, GS-0525-4, BMK #3**Duties**

Performs a variety of clerical and accounting duties in connection with the maintenance of accounting records in a centralized travel fund.

- Receives and examines diverse vouchers, manifests, IBM cards, and computer listings of obligations and accounts receivable charges transferred to the fund from field installations; verifies the validity of the appropriation information, agreement between appropriations, and monetary totals cited on the vouchers and listings.
- Checks source documents and existing records, or contacts personnel in other activities to resolve discrepancies such as incorrect dollar amounts, deleted or annotated items, and erroneous credits claimed by field installations, and missing or incomplete data. Initiates contact by telephone or correspondence to various installations to explain necessary

corrective action. Corrects documents, assigns proper accounting ledger code to each entry and transaction, prepares transmittal sheets, and forwards to data processing.

- Receives block total and error listing and associated IBM cards from data processing. Checks out-of-balance vouchers noted on the listing; determines the cause of the imbalance, makes necessary changes to the list and IBM cards to reflect the correct accounting data.
- Determines the validity of appropriation and edit errors shown on the error list; makes necessary adjustment to the data to ensure the transactions appear on appropriate reports.
- Reconciles detailed 'daily accounting reports with cumulative control reports; determines cause of improperly distributed data; takes necessary corrective action.

Factor 1, Knowledge Required by the Position - Level 1-3 -- 350 Points

- A knowledge of standard procedures used to process and record transactions and accounting data in a segment of a general fund accounting system.
- A knowledge of the chart of accounts, account codes and accounting terminology used to define transactions.
- A knowledge of procedures necessary to verify and edit accounting data.
- A knowledge of agency accounting practices and procedures.

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Factor 2, Supervisory Controls - Level 2-2-125 Points

The supervisor provides oral and written instructions on changes in work methods, policies and procedures. The employee is expected to complete routine, recurring assignments independently. The supervisor is available for assistance on unusual problems.

The work is checked for accuracy and compliance with regulations and procedures.

Factor 3, Guidelines - Level 3-2-125 Points

The work is accomplished in accordance with local instructions, agency rules, and regulations. The employee uses judgment in tracing sources of errors and in using the guidelines to determine the necessary corrective action.

Factor 4, Complexity - Level 4-2-75 Points

The assignments involve the examination of a variety of transactions and supporting documents for correct dollar amounts, items claimed as credits, missing or incomplete data, discrepancies between totals on related documents, and out-of-balance listings. The discrepancies must be checked with the originating units and correcting entries made to properly record the factual accounting information.

Factor 5, Scope and Effect - Level 5-2-75 Points

Determines the appropriateness of the accounting data in documents and computer listing and ledgers. The work affects the control of expenditures and correct application of funds for a number of installations.

Factor 6, Personal Contacts - Level 6-2-25 Points

Contacts are with accounting and operating personnel of various installations.

Factor 7, Purpose of Contacts - Level 7-1-20 Points

The purpose of the contacts is to obtain missing information or clarify discrepant data.

Factor 8, Physical Demands - Level 8-1-5 Points

Sedentary work.

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Factor 9, Work Environment - Level 9-1-5 Points

The work is performed in an office setting.

TOTAL POINTS 805

ACCOUNTS MAINTENANCE CLERK, GS-0525-5, BMK #1

Duties

Maintains accounts in various registers and ledgers pertaining to inventory transactions of a material stock fund.

- Receives disbursement block tickets and associated vouchers and supporting documents. Reviews and reconciles to ensure that all accounting data on blocks and documents are in agreement.

- Computes transportation charges and applicable discounts for each item and total amount for each voucher. Initiates journal voucher for adjustment action by reconciliation section where necessary.
- Prepares account coding sheet for each block of vouchers and documents with item identification, authorization, dollar amount, discount and transportation charge and appropriate accounts.
- Analyzes daily error listing generated by computer for documents not accepted into accounting system, isolates source of error, makes corrective entries and reprocesses transactions.
- Analyzes and reconciles monthly computer generated report of vendor or agency creditable return of items to the supply depot with the individual line items noted on keypunch cards received from the supply office. Performs follow-up with supply personnel on creditable items that do not match on the computer printout, keypunch cards and existing account records. Researches cause of discrepancy and takes necessary action to equate listings and to ensure that the accounts balance.
- Reconciles monthly listing of accounts payable, undelivered orders and paid-in-transit items with the general ledger. Researches cause of discrepancy and initiates necessary adjustment action.
- Initiates correspondence and takes necessary action to clear accounts on suspense items in inter-fund transfers, unliquidated obligations, and unliquidated accounts payable.

Factor 1, Knowledge Required by the Position - Level 1-3 -- 350 Points

- Knowledge of the relationship between accounts and the effect of debit and credit entries on the system of accounts.
- Knowledge of the account structure, associated machine codes, and the types of input documents necessary to process items correctly in an automated system.
- Knowledge and understanding of function of computer generated reports and the ability to make corrective entries consistent with the chart of accounts in an automated system.

Factor 2, Supervisory Controls - Level 2-2-125 Points

The supervisor provides detailed instructions on the handling of unusual transactions. Most of the daily assignments are recurring and are accomplished without detailed supervision. Work is periodically checked in progress for compliance with instructions.

Factor 3, Guidelines - Level 3-2-125 Points

The employee must be familiar with use of a large number of manual regulations pertaining to the treatment of various transactions, instructions for machine processing of transactions, and general regulations applicable to stock fund transactions. The employee must use initiative and judgment in applying regulations to transactions which appear to be similar but which require different treatment.

Factor 4, Complexity - Level 4-3-150 Points

The employee determines the accounts affected by stock fund transactions, reconciles depot's supply records with accounting records, prepares vouchers and performs other duties related to maintenance of a stock fund and subsidiary accounts. Many of the accounting transactions and data are varied due to modifications because of price changes, returned items, etc. The reconciliation of the various reports and error listings requires good judgment to locate and correct data due to the number of possible sources of error.

Factor 5, Scope and Effect - Level 5-2-75 Points

The purpose of the work is to examine, maintain, and reconcile accounts payable ledgers and reports for a material stock fund. The employee is expected to detect and correct errors in documentation and records, balance accounts, and reconcile subsidiary accounts with control accounts. The accounts and ledgers maintained are necessary for the control of expenditure within approved limits.

Factor 6, Personal Contacts - Level 6-2-25 Points

Contacts are with supply clerks and supply technicians.

Factor 7, Purpose of Contacts - Level 7-1-20 Points

The purpose of the contacts is to exchange information relating to receipt of material, return of items, undelivered orders, and material in transit.

Factor 8, Physical Demands - Level 8-1-5 Points

Sedentary work. Involves some carrying of computer print-outs and registers not requiring any special dexterity or exertion.

Factor 9, Work Environment - Level 9-1-5 Points

The work is performed in an office setting.

TOTAL POINTS 880

ACCOUNTS MAINTENANCE CLERK, GS-0525-5, BMK #2**Duties**

Maintains a segment of the accounts payable and accounts receivable ledgers and associated records and documentation in a general fund accounting system.

- Reviews various commitment and obligation documents; examines each document to ensure completeness of data, accuracy of computation, appropriateness of monetary data, and validity of accounting classification. Communicates with submitting activity to resolve questions on data submitted. Establishes and maintains control sheet to prevent over-obligation of funds.
- Receives, reviews for correct data, and processes accounts payable or accrued expenditure transactions; liquidates outstanding obligations. Computes and prepares adjustment vouchers as necessary for changes in data.
- Receives, reviews for correct data, and processes collection vouchers; liquidates necessary accounts receivable. Computes and prepares adjustment vouchers as necessary for changes in data.
- Maintains liaison with various operating units to ensure that time limitations are met for discounts and partial payments.
- Maintains manual record of quarterly and annual allotments authorized and issued to operating units.
- Prepares documents for machine processing. Assigns appropriate accounting transaction codes to documents to reflect the activity listed. Forwards to data processing for data entry action. Assures that accounting documents processed are included in the appropriate accounting period.

- Establishes orders received, earned reimbursement, and charges for supplies and services rendered to military and other tenant activities which resulted in accounts receivable. Codes all documents for input to the computerized ledgers. Maintains hard copy of accounts receivable summary sheet by appropriation. Initiates correspondence or telephonic communications on delinquent accounts receivable.

Factor 1, Knowledge Required by the Position - Level 1-3 350 Points

- A basic knowledge of accounting terminology, processes and documents as they relate to accounts payable/receivable subsidiary ledgers.
- A knowledge of accounting procedures relating to appropriations control, transfer of funds, reimbursement of expenditures, refunds of administrative expenses, discounts, and handling of partial payments. A knowledge of accounting detail, expense/object element and associated machine processing codes.
- Knowledge of agency accounting policies, procedures and regulations.

Factor 2, Supervisory Controls - Level 2-3-275 Points

The supervisor provides suggestions for handling of unusual transactions only. The employee performs daily work on own initiative on the basis of commitment, obligation, disbursement and collection documents submitted for processing, and resolves problems in accordance with past experience in similar situations.

The supervisor reviews the results of the work as reflected in the account balances and allotment records.

Factor 3, Guidelines - Level 3-2-125 Points

Employee must use a number of guidelines contained in accounting manuals, agency regulations and directives, and established practices and procedures. Employee is expected to be able to locate and apply guidelines when specifically applicable, and to refer to the supervisor when it appears that extensive deviation or interpretation is necessary.

Factor 4, Complexity - Level 4-3-150 Points

Examines, processes and codes a variety of accounting documents and supporting material. Accounting details and types of errors vary. There are a large number of subsidiary allotments, accounts, and associated codes and the employee must analyze the data closely to ensure that similar transactions which affect different control accounts are recorded properly.

Factor 5, Scope and Effect - Level 5-2-75 Points

The employee must thoroughly review the transactions to ensure the receipt of appropriate discounts, to reduce delinquency in the accounts, and to prevent over obligation of funds due to errors and duplications. The work affects the validity of the accounting records and the accuracy of accounting procedures accomplished by other accounting units.

Factor 6, Personal Contacts - Level 6-2-25 Points

The contacts are with personnel outside of the immediate office.

Factor 7, Purpose of Contacts - Level 7-1-20 Points

The purpose of the contacts is to provide or obtain information on reasons for delinquency in accounts, appropriateness of charges, status of allotment balances, etc.

Factor 8, Physical Demands - Level 8-1-5 Points

Sedentary work.

Factor 9, Work Environment Level 9-1 --350 Points

The work is performed in an office setting.

TOTAL POINTS 1030

ACCOUNTS MAINTENANCE CLERK, GS-0525-5, BMK #3

Duties

Performs accounting and coding functions concerned with the maintenance of accounting ledgers and records for commercial services accounts including contractual services, utilities, communications, supplies, and transportation expenses.

- Receives and reviews purchase requests and purchase orders, receiving reports, obligation authorities, and disbursement documents from various accounting and finance offices.
- Analyzes transaction documents for adequacy and accuracy of data, unit price and totals. Determines type and purpose of transaction, and the accounts involved.
- Assigns proper account codes to each transaction including undelivered orders, accounts payable and receivable, paid-in-transit, expense accounts, and disbursements.

- Reviews invoices and statements, verifies information against source documents and supporting files, ensures that sufficient funds have been obligated and that the totals are correct. Determines the accounts involved, codes transactions, and processes material through data processing for application in the accounting system.
- Reconciles daily machine runs with copy of input data, traces errors, and makes necessary adjustments.
- Reviews overdue obligation accounts and supporting documents; contacts accounting and operating personnel in various activities and requests information on status of transactions; liquidates obligation account and delegates funds when appropriate.
- Establishes estimates for recurring charges such as utilities communications, laundry and supplies.
- Reconciles and closes accounts; prepares work papers and balance sheets.

Factor 1, Knowledge Required by the Position Level 1-3 -- 350 Points

- A basic knowledge and understanding of accounting procedures involved in maintaining subsidiary ledgers in a general fund accounting system for administrative activities. A knowledge of the format, content, and use of various accounting documents such as obligations, invoices, and disbursements.
- A basic knowledge of accounting terminology and codes necessary to process various transactions in an automated system; the ability to reconcile machine records generated by an automated system with hard copies of the source documents; and the ability to detect and correct coding input errors.
- Knowledge of agency accounting policies, procedures, and the ability to locate and apply reference material in order to find procedures applicable to specific transaction.

Factor 2, Supervisory Controls - Level 2-3-275 Points

The assignments are received as part of the continuous flow of accounting documents. The supervisor resolves conflicts in priorities and deadlines.

The employee plans' work methods and resolves most problems in daily assignments in accordance with previous training and experience'. The employee is responsible for review of assigned accounts to ensure the accuracy and validity of accounting data, and the correct balancing and reconciliation of accounts. The results of the work, as evidenced by work

papers or balance sheets, may be reviewed for conformity to requirements but the detailed steps are expected to be correct.

Factor 3, Guidelines - Level 3-2- 125 Points

Guidelines include agency accounting regulations and manuals, and local directives and practices. Judgment is required in applying the guidelines to different types of actions and problems and in detecting sources of errors.

Factor 4, Complexity - Level 4-2-75 Points

The kinds of transactions and the documents vary but the conditions surrounding each transaction are readily verified and do not present any difficulties in identifying errors or discrepant information.

Factor 5, Scope and Effect - Level 5-2-75 Points

The employee performs examining, computation, coding and reconciliation, and aging of a group of commercial accounts. The employee must be alert to discrepancies and errors in transactions and prolonged continuation of aged obligations to assist administrators in the control and accurate use of allotted funds.

Factor 6, Personal Contacts - Level 6-2-25 Points

Contacts are with operating and accounting personnel in other units and activities.

Factor 7, Purpose of Contacts - Level 7-1-20 Points

Contacts are for the purpose of receiving or furnishing accounting information and reporting on status of funds.

Factor 8, Physical Demands - Level 8-1-5 Points

Sedentary work.

Factor 9, Work Environment - Level 9-1 5 Points

The work is performed in an office setting.

TOTAL POINTS 955

ACCOUNTS MAINTENANCE CLERK, GS-0525-5, BMK #4**Duties**

Performs a variety of accounting duties involving maintenance, validation, and reconciliation of records and ledgers required for cash sale of supply material.

- Reviews cash sale expenditure transactions on daily statements in wholesale and retail stock accounts and the appropriation purchase account.
- Prepares billings from information on the daily expenditure statements and support lists for each cash sale to effect reimbursement to appropriations.
- Examines accounting spread and determines the applicable appropriations to receive reimbursement, including, where appropriate, apportioning the reimbursement among several appropriations.
- Receives and processes collections and abstracts on billings. Determines delinquent accounts and initiates follow-up action to be taken. Performs research on questionable billings as required.
- Maintains the unfunded accounts receivable ledgers. Prepares journal vouchers reporting summarized transactions for entry into the activities general ledger accounts.
- Receives and processes accounting registers for collections from various regional finance centers, reconciles the unfunded accounts receivable ledgers and takes necessary action to eliminate differences.
- Prepares monthly reports and reconciliations for submission to regional finance centers, including unfunded accounts receivable report, reconciliation of accounts receivable, and the reconciliation report.
- Maintains manual control ledger for wholesale and retail stock accounts and appropriations purchase accounts to provide accurate support for analysis of reimbursable issues and accounts receivable, and identification of collections by amounts and bill number.
- Reconciles discrepancies over \$100 for appropriation purchase account receipt and abstracted vouchers. Reconciles all manufacturing receipts in stock accounts and appropriation purchase accounts.
- Researches and reconciles unmatched receipts and summary charges.

- Maintains an active and completed follow-up file on outstanding summary charges.

Factor 1, Knowledge Required by the Position Level 1-3 -- 350 Points

- Knowledge of the application of standardized bookkeeping and accounting techniques necessary to maintain cash sale accounts and accounts receivable ledgers and to prepare reports based on these accounting documents.
- Knowledge of material department contract files covering material procurement and of inventory control department stock transaction registers covering receipt and expenditure of material.
- Knowledge of local practices and accounting procedures to process, record, research and-adjust a wide variety of transactions in cash sale accounting and supply operations in an automated accounting system.
- Understanding of the application of regulations regarding the appropriation structure.

Factor 2, Supervisory Controls - Level 2-2--125 Points

The supervisor controls the flow of the daily work in the section and provides general advice on any unique accounting requirements to be considered. The supervisor will provide more detailed guidance on changes occurring because of new or revised procedures or regulations.

The employee is expected to perform routine daily assignments independently and the results, i.e., account balances, reports, etc., are expected to be complete and accurate.

The supervisor spot-checks work to assure the transactions were handled in accordance with departmental and local procedures, directives and instructions.

Factor 3, Guidelines - Level 3-2--125 Points

A number of manuals, directives, procedures are readily available for guidance as to the appropriate techniques to use for most transactions and situations.

The various type of charges and billing forms, format, and information required for the transactions and for substantiation of billings, and the similarities among the items, requires the employee to analyze each situation and determine what is the most appropriate procedure to use to properly reflect the action in the accounts.

Factor 4, Complexity - Level 4-3--150 Points

The employee verifies, balances and reconciles various kinds of transactions, listings and interrelated reports. The employee must be alert to detect errors due to occurrences such as: abstracted material charges for which no material has been received or for which material has been converted to another activity; contract changes affecting accounting data or handling of transactions; duplicate charges; refunds, or failure to apply discount provisions. There are several different automated programs generating a variety of transactions and reports through various modules such as stock and financial inventory for which the employee is responsible. A number of billings and charges must be prorated among several appropriations.

Factor 5, Scope and Effect - Level 5-2--75 Points

The accounts and ledgers maintained, and the billings and charges handled, affect the control of expenditure within appropriate limitations, and the prompt receipt and payment for goods and services. The information is also used by others in projecting and planning for future costs.

Factor 6, Personal Contacts - Level 6-2--25 Points

Personal contacts are with accounting personnel in the immediate activity, in other department activities, and with similar personnel in private industry.

Factor 7, Purpose of contacts - Level 7-2--50 Points

Contacts are made to secure supporting documentation for billings and charges, to correct or complete accounting records, and to resolve problems regarding differences or discrepancies in material charges and receipts.

Factor 8, Physical Demands - Level 8-1--5 Points

The work is primarily sedentary.

Factor 9, Work Environment - Level 9-1--5 Points

The work is performed in an office setting.

TOTAL POINTS 910

ACCOUNTS MAINTENANCE CLERK, GS-0525-5, BMK #5**Duties**

Performs a variety of accounting duties related to cost accounting for aircraft, missile, engine, and manufacturing support programs.

- Reviews new job orders for assigned programs and sub-programs to insure that all required accounting information is correctly included. Ascertains compatibility of job order numbers with programs, sub-programs and time designation or funding orders; the suitability of appropriation purchase account coding as to acceptance of material; and the compatibility of appropriation purchase account coding with the source of revenue codes.

Pro-rates charges for material bought in bulk lots on special material job numbers to the specific aircraft, aircraft engines, and missiles; credits the material job numbers and debits the specific production job numbers.

- Maintains a check sheet to balance job numbers issued versus quantities scheduled for induction and establishes a check point for determining that pro-rate factors are equitable. Monitors the job status report for reasonable balances in the material pro-rate jobs.
- Develops unit material costs by sub-program for each specific quarter or funding order on aircraft, aircraft engine, and missile programs. Researches the applicable job status report to determine material costs prorated from the shop stock suspense job order number and the shop stock general suspense job order number for each applicable sub-program, using total money as a base for computation, (determined by considering units and money).
- Upon notification of job order changes or of cancellation or physical completion of job orders under assigned programs, reviews reports such as the current job status listing, commitments outstanding by job number listing, and the labor and material error listings to insure that charges have accrued and are within reasonable variance to the cost estimate; initiates necessary adjustment transactions to insure that commitments are appropriately liquidated or transferred.
- Reviews erroneous shop numbers and job numbers appearing on the material error listing and performs research necessary to isolate the cause of the error; determines the proper job number to be charged in each program series, and makes manual correction.
- Reviews listings from norms unit for erroneous job numbers in the material commitment system. Analyzes any requested change to determine if the action is appropriate.

- Using data from the job status report, develops a ratio of charges for production expense, general expense and statistical expense for regular hours for each shop in the assigned program. Ratios are applied to the total amount of money being transferred on cost adjustment request to determine the amounts to apply in each of the expense categories.

Factor 1. Knowledge Required by the Position--Level 1-3--350 Points

- An understanding of established cost accounting procedures concerned with the assigned programs and sub-programs in a segment of a cost accounting system for an activity with diversified production programs.
- Ability to validate accounting data, analyze unusual trends for corrective action, maintain and research records, and prepare reports.
- Knowledge of a few clearance and variance accounts used to record general material costs which are later distributed to specific production jobs, and for recording differences between actual and pre-established costs.
- Knowledge of accounting terminology and account codes related to an automated system and the ability to analyze and correct coding or other errors that result in computer generated rejects of input data.

Factor 2. Supervisory Controls--Level 2--125 Points

The supervisor designates continuing assignments and occasional new or one-time assignments; the latter may be accompanied by specific suggested work methods or advice on source material.

The employee accomplishes the continuing assignments independently, employing established procedures and work experience, and use initiative in expediting and carrying out the assignments. Consults with the supervisor before deviating from established instructions or practice, or when instructions for new assignments are not clear or appear not to cover the problems encountered. The employee keeps supervisor informed of serious problems, such as establishment of job orders prior to induction, charges to job orders more than three years old when no record exists in the activity, and various physical and financial closing problems.

The supervisor reviews the work primarily to ascertain that all work has been completed in accordance with procedures and regulations.

Factor 3. Guidelines--Level 3--125 Points

There are a number of guides available such as a cost accounting handbook, desk procedures for the material commitment system, local instructions for correction of material errors, formulae

for prorating bulk material to specific production programs, and norms for assessing over or under utilization of funds.

The employee must use judgment in applying the various guides to transactions which appear similar to insure that they are placed in the appropriate cost or expense category, and that the proper proration is applied. Where situations are not adequately covered, the employee will consult with the supervisor, or personnel outside of the unit, such as the budget analyst for questions on proration, for assistance.

Factor 4. Complexity--Level 4-3--150 Points

The tasks include cost data examination, and balancing and maintenance of accounts which entails analysis of extensive error listings and research to isolate and correct errors stemming from various causes. There are frequent variations in the accounting data due to program modifications, funding changes, multiple funds and similar complications. Usually, under and over expenditures on customer orders require extensive investigation to determine the reason for the variance and the action appropriate for correction.

Factor 5. Scope and Effect--Level 5-2--75 Points

The work is instrumental in insuring the expeditious completion of job orders which have been physically completed, the accuracy of material proration for billing purposes, the development of unit material costs, and the maintenance and correction of other records and reports which are used directly by numerous other units, such as budget, workload planning division and the performance review division, for projecting, planning and controlling costs.

Factor 6. Personal Contacts--Level 6-2--25 Points

There are regular and recurring contacts with employees in various organizational units of the activity who are engaged in different kinds of work such as budget analysis, workload planning, workload coordination, material planning and performance, review.

Factor 7, Purpose of Contacts - Level 7-1--20 Points

The purpose is to obtain information necessary to process adjustment transactions, expedite financial completion of job orders, advise of unusual variances between actual and estimated costs, report apparent need to revise prorate factors, and similar matters.

Factor 8, Physical Demands - Level 8-1--5 Points

The work is sedentary.

Factor 9, Work Environment - Level 9-1--5 Points

Work in performed in an office setting.

TOTAL POINTS 880

ACCOUNTS MAINTENANCE CLERK, GS-0525-6, BMK #1

Duties

Maintains general ledger control accounts and subsidiary accounts for research and development contracts, university and medical school grants, and various construction accounts.

- Receives, analyzes, and classifies all allotments and initiation documents. Assigns appropriate account code to set up accounts.
- Receives, analyzes, and classifies all commitment and obligation documents. Reviews documents for validity, budget, and expenditure limitation, completeness and correctness of accounting data.
- Certifies fund availability to cover all initiations, commitments and obligations.
- Monitors progress payments and percentage of completion reports for construction projects to ensure accounts are in order. Amortizes advance payments, reviews type and age of outstanding obligations, and determines if follow-up action should be taken. Contacts procurement personnel and project officers concerning availability of funds, balances of contracts in effect, and outstanding obligations.
- Prepares correspondence concerning the status of contracts.
- Matches disbursing documents with obligation data; verifies accuracy and completeness of data and insures that equipment, materials, or services have been received.
- Reviews claims for advance payment, letters of credit, and expenditure reports from grantees; assigns appropriate account codes and processes.
- Codes all data onto necessary transaction sheets indicating type of appropriation and fund, control account, subsidiary account, limitation and cost center.
- Assures that debits and credits on transaction sheets balance; prepares batch card with assigned number, data, and total amount of debits and submits forms to data processing for entry in computer system.

- Reviews computerized data output and verifies it with manual data input. Locates discrepancies, determines source of error and takes necessary remedial action.
- Reconciles undelivered orders monthly with general ledger accounts.
- Reconciles subsidiary accounts with general ledger control accounts for receivables, payables, work-in-process, inventory, and property accounts.

Factor 1, Knowledge Required by the Positions - Level 1-4 -- 550 Points

- Knowledge of general ledger and subsidiary accounts in an account structure requiring a number of asset and liability control accounts and considerable subdivision of accounts.
- Knowledge of appropriations, allotments, obligations, and disbursements relating to accounts reflecting varied types of advance payments and multiple changes due to modifications of contracts.
- Knowledge of the interrelationship of accounts and the effect of debit and credit transactions on the overall system of ledgers.
- Knowledge of procedures involved in entering, modifying and correcting information in a computerized accounting system.
- An ability to understand and apply provisions in contracts covering grant programs and construction projects.
- Knowledge of agency accounting policy, procedures, and reporting systems.

Factor 2, Supervisory Controls - Level 2-3--275 Points

The supervisor determines priorities of sporadic and non-recurring work assignments. The employee plans the methods and priorities for accomplishing daily assignments independently, and resolves problems or questions arising in routine assignments on the basis of past precedents and procedural guides. The supervisor occasionally checks the balances in the accounts but the detailed procedures applied are expected to be correct.

Factor 3, Guidelines - Level 3-2--125 Points

A relatively large number of agency regulations and contract specifications cover the nature of accounts and coding of debit and credit transactions. The contracts and grants vary in terminology and payment clauses. Judgment is required in the interpretation and application of the regulations and specifications to specific transactions.

Factor 4, Complexity - Level 4-3--150 points

The employee determines the control and subsidiary accounts affected, and reconciles data for a number of departments and major-appropriations; analyzes and distributes administrative and support costs for a number of grants and construction projects, with substantial variation in the method and time of payment, and the number of years covered.

Factor 5, Scope and Effect - Level 5-2--75 Points

Departments receiving accounting reports and statements rely on the information for status of unobligated funds, payments, etc. The procedures followed by the employee results in payments in accordance with contract and grant specifications.

Factor 6, Personal Contacts - Level 6-2--25 Points

The employee contacts personnel in other departments outside the immediate office or work unit.

Factor 7, Purpose of Contacts - Level 7-1--20 Points

The purpose of the contacts is to provide or to verify information regarding availability of funds, outstanding obligations, etc.

Factor 8, Physical Demands - Level 8-1--5 Points

Sedentary work.

Factor 9, Work Environment - Level 9-1--5 Points

The work is performed in an office setting

TOTAL POINTS 1230

ACCOUNTS MAINTENANCE CLERK, GS-0525-6, BMK #2**Duties**

Performs a variety of duties in a field station in connection with the maintenance of accounts in a general ledger.

- Receives purchase orders, contracts, travel orders and similar documents for obligation against appropriated funds. Reviews documents to ensure they are authorized in accordance

with regulations, charged to the applicable appropriation, and funds are available to cover the obligation.

- Obliges documents assigning appropriate symbolic codes for the general ledger accounts, obligation account, control point and cost center, limitation and appropriation. Summarizes the information and transcribes it to pre-punched IBM cards.
- Maintains unliquidated obligation IBM card deck and all backup service documents. Monthly, reconciles and prepares necessary accruals for all service contracts which have been partially completed and not liquidated.
- Liquidates obligation upon notification of receipt of goods or services ordered. Prepares transaction sheet; assigns appropriate account codes. Transfers information with pre-punched IBM cards to data processing for entry into general ledger system.
- Reconciles, monthly, all card transactions, obligations, and unliquidated obligation (undelivered orders) with general ledger control accounts as indicated on computerized listing.
- Prepares vendor invoices and other fiscal items for payment. Verifies amount shown on documents with original obligation document. Notes discrepancies and follows-up with vendor or receiving department to clarify and correct discrepancy. Annotates obligation document with payment data and places in file. Prepares a coda sheet listing general ledger and subsidiary accounts, appropriation and cost center.
- Prepares monthly reconciliation and adjustment of accounts including: applied cost and net obligation; accrued services and undelivered orders with general ledger control account; unpaid files on prior year appropriations; work-in-process; and purchase option and rental allowance for EDP equipment.

Factor 1, Knowledge Required by the Position Level 1-4 --550 Points

- Knowledge of accounting procedures related to appropriation funding, allotments, obligations and disbursements, and the ability to analyze the interrelationship of accounts that are affected by varied transactions.
- Knowledge of a variety of procurement transactions and documents, accounting symbolic codes, account structures, and procedures for setting up and liquidating obligations.
- Knowledge of procedures used to enter, modify, retrieve, and delete information in an automated general ledger system.
- Knowledge of agency regulations, procedures and policies.

Factor 2, Supervisory Controls - Level 2-3--275 Points

The supervisor provides general instructions on policy changes and reporting requirements, and sets overall priorities for completion of work. The employee performs daily assignments independently and resolves questions or problems on the basis of past precedent and interpretation of policy and procedural guidelines. The employee refers to the supervisor for assistance only when confronted with unusual accounting problems.

Completed work is reviewed to ensure that determinations and decisions made are in accordance with agency policies and procedures.

Factor 3, Guidelines - Level 3-2--125 Points

Work is carried out in accordance with manual regulation's covering varied transactions, chart of accounts and symbolic codes. The employee must select the proper code, accounts affected, and provide for necessary accruals, to effect the proper balance of accounts in the accounting systems.

Factor 4, Complexity - Level 4-3--150 Points

The work involves a number of operating programs, activities and diversified contracts. Funding documents contain extensive subdivision of allotments and a number of accounts are interrelated. Engineering service contracts are multi-year documents and require close coordination with operating units on status of work, and timing of progress payments.

Factor 5, Scope and Effect - Level 5-2--75 Points

Maintenance of accurate accounts, and reporting of information, is important to program administrators for planning purposes and control of operational funds.

Factor 6, Personal Contacts - Level 6-2--25 Points

Contacts are with administrative personnel outside of the immediate unit.

Factor 7, Purpose of Contacts - Level 7-1--20 Points

Purpose is to provide information or clarify data.

Factor 8, Physical Demands - Level 8-1--5 Points

Sedentary work.

Factor 9, Work Environment - Level 9-1--5 Points

The work is performed in an office setting.

TOTAL POINTS 1230

ACCOUNTS MAINTENANCE CLERK, GS-0525-7, BMK #1

Duties

Maintains the general ledger accounts of a general fund for administrative functions.

- Performs a monthly reconciliation and recapitulation of the general and subsidiary accounts to assure that the basic accounting data and the computerized and manual reports are in balance. Examines files of hard copy documents to confirm that information on each document has been accepted in the computerized system.
- Maintains a record of each account which lists balances and adjustment actions taken. Prepares adjustment documents using appropriate codes; annotates documents, high-lighting specific information to be picked up by data entry unit so that the proper data will be added to the permanent files or matched properly to an existing computer file.
- Periodically reviews the fund net worth; prepares distribution of unapplied collections to the applicable appropriation or fund, using a percent of participation basis to distribute excess funds or to bill the appropriate agency for shortages.
- Prepares year-end adjustment entries to balance accounts. Prepares journal vouchers for year-end-purged and lapsed appropriations. Analyzes and prepares special reports on the causes of recurring adjustment actions, determines the source of processing deficiencies, and recommends corrective procedures.
- Maintains the overall controls for all expenditure accounting. Determines that all transactions are properly processed and that total activity agrees with pre-determined control totals. Analyzes and reviews reports and machine listings to assure that they are in balance and in proper format and sort sequence, the accounting data is valid, and that it adheres to prescribed regulatory manuals and procedures. Classifies erroneous conditions, takes corrective action to bring reports and listings in balance, verifies corrected copy, and recommends changes in procedures to prevent a recurrence of the problem.

Factor 1, Knowledge Required by the Position Level 1-4 -- 550 Points

- A knowledge of disbursements and of fund accounting, methods, procedures, and techniques used in maintaining, balancing, and closing accounts in an accounting system with extensive subdivision of accounts.
- An understanding of the interrelationship between appropriations and the various control accounts and subsidiary accounts maintained.
- Ability to analyze numerous accounts and determine the need for, and the type of adjustments necessary to reconcile and balance accounts.
- A knowledge of the automated system, the mechanized fiscal account code structure and of the procedures in maintaining the system in sufficient depth to be able to recommend procedural changes.
- A knowledge of agency policies, practices, and regulations, and the regulatory provisions applied to the appropriation and budgetary process.

Factor 2, Supervisory Controls - Level 2-3--275 Points

The supervisor provides advice on techniques for handling non-recurring transactions and reports.

The employee develops the detailed work methods to complete the daily and weekly assignments, and is expected to apply a knowledge of standard accounting procedures and techniques to resolve problems that occur in handling daily work assignments.

The results of the work are reviewed for adherence to policies and reporting requirements.

Factor 3, Guidelines - Level 3-3--275 Points

The employee uses accounting manuals, agency regulations and directives. The wide variety of transactions involve numerous variations requiring a good understanding of the transactions and of accounting procedures and techniques in interpreting guidelines and determining their applicability to situations which are not specifically covered. Limited guidelines are available for assistance when analyzing procedural deficiencies related to the processing of accounting data.

Factor 4, Complexity - Level 4-3--150 Points

The employee audits and reconciles general and subsidiary accounts which are affected by a number of appropriations, allotments, and sub-allotments. The employee must be alert to relationships of accounts affected, by agency, be able to make adjustments to a variety of

interrelated accounts, and determine the nature of the error, considering the appropriation, allotment, and accounts affected, and the type and amount of discrepancy.

Factor 5, Scope and Effect -- Level 5-2 -- 75 Points

Maintenance of accurate accounts by constant attention to detail of related transactions, and accurate compilation of a number of statements and reports, are important to the correct application and control of appropriations, both by the employee's agency and the other agencies whose funds are affected.

Factor 6, Personal Contacts - Level 6-1--10 Points

Employee has contact on a regular basis with 'employees within the unit.

Factor 7, Purpose of Contacts - Level 7-1--20 Points

The purpose of the contacts is to obtain or provide information on the status of accounts in the fund.

Factor 8, Physical Demands - Level 8-1--5 Points

Sedentary work. Occasional lifting of computer generated schedules and listings.

Factor 9, Work Environment - Level 9-1--5 Points

Work is performed in an office environment.

TOTAL POINTS 1365

ACCOUNTS MAINTENANCE CLERK, GS-0525-7, BMK #2**Duties**

- Establishes and maintains ledgers for procurement and commercial repair funds in a large centralized supply office.
- Establishes authorizations within automated ledger system through use of coded data transcript for approximately fifteen different programs involving 35-40 physically dispersed activities.
- Establishes and maintains a number of different subsidiary accounts to provide financial accountability and control by sub-program and type of material.
- Processes requests from all field activities for establishment of allotments and sub-allotments from the central procurement funds. Transfers funds from central appropriation accounts and establishes and maintains separate accounts for each activity by allotment and sub-allotment.
- Reviews status of fund authorizations, initiations, commitments, obligations, material-in-transit, accounts payable, and accrued expenditures. Develops worksheets to identify the source transactions and processing cycles; proves the accuracy of adjusting entries and isolates discrepancies and errors. Develops and recommends changes to forms or procedures to prevent a recurrence of the problem.
- Performs special reviews and analyses to ensure the integrity of the general ledger control system; prepares special reports and financial statements relating to the financial condition of the fund.

Factor 1, Knowledge Required by the Position Level 1-4-- 550 Points

- Knowledge of fund accounting methods, procedures, and techniques used in maintaining and analyzing all classes of accounts in an accounting system encompassing a number of diversified activities; ability to prepare financial statements and reports.
- Knowledge and understanding of the regulations, guides and precedents sufficient to interpret and apply them to a variety of accounting situations.
- Knowledge of the accounting system sufficient to follow individual funds and specific monies from initiation through expenditure stages in order to trace discrepancies in the system.

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Factor 2, Supervisory Controls - Level 2-3--275 Points

The supervisor determines necessary priorities when the normal work flow may conflict with the deadlines for completion of special reports or projects.

The employee performs recurring assignments independently, including identifying, analyzing and restating or combining, as appropriate, the data necessary to prepare special reports and financial statements.

The supervisor periodically reviews the results of the work as evidenced by such things as the fund balance.

Factor 3, Guidelines - Level 3-3--275 Points

The guidelines available do not cover, in detail, all of the situations encountered. The employee must identify the salient characteristics of the assignments or tasks and adapt the appropriate procedures necessary to accomplish the task. When the employee is required to conduct special studies, it requires a high degree of judgment due to the lack of specific guidelines for the particular study. As a result of these studies, or the procedural problems considered during the course of the study, the employee may recommend changes in such things as procedures, forms, or work cycles.

Factor 4, Complexity - Level 4-4--225 Points

Employee works with an extensive accounting system with a large number of different programs requiring many control accounts for different categories of cost, and substantial subdivision of accounts. The employee provides extensive supporting schedules and analyses necessary to reflect adjustments to related accounts on a variety of interrelated transactions.

Factor 5, Scope and Effect - Level 5-3--150 Points

Performs special reviews and analyses to ensure the integrity of the overall general ledger controls and the accuracy of the ledger balances and associated reports. Recommendations for changes to forms and procedures for handling data associated with various programs are made to correct deficiencies in the reporting system.

The work results in eliminating duplication of effort, better adherence to financial recording and reporting requirements, and more assurance of accurate information for the operating programs.

Factor 6, Personal Contacts - Level 6-2 -- 25 Points

The employee has contacts with numerous officials of operating units within the agency.

Factor 7, Purpose of Contacts - Level 7-2--50 Points

The employee attends planning conferences and effectively recommends solutions to operating problems in reporting or recording of accounting data.

Factor 8, Physical Demands - Level 8-1--5 Points

Sedentary work.

Factor 9, Work Environment - Level 9-1--5 Points

The work is performed in an office setting.

TOTAL POINTS 1560